

# HOUSE . . . . . No. 4631

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## The Commonwealth of Massachusetts

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House Bill No. 4618 as changed by the committee on Bill in Third Reading and as amended and passed to be engrossed by the House. April 26, 2010.

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The Commonwealth of Massachusetts

An Act relative to municipal relief.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1       **SECTION 1.** Section 1 of chapter 32 of the General Laws, as appearing in the 2008  
2 Official Edition, is hereby amended by striking out, in line 488, the word “may” and inserting in  
3 place thereof the following word:- shall.

4       **SECTION 2.** Paragraph (f) of subdivision (3) of section 21 of said chapter 32, as so appearing,  
5 is hereby amended by striking out the second paragraph and inserting in place thereof the  
6 following paragraph:-

7       An actuarial valuation of each system shall be conducted biennially, and experience  
8 investigations shall be conducted every 6 years. The first such valuation shall be completed as of  
9 January 1, 2011 or as of January 1 of the third year following the last actuarial valuation of the  
10 system, if earlier. Actuarial valuation reports and experience studies shall be conducted in such  
11 manner as the commissioner of administration, upon advice of the actuary, shall consider  
12 appropriate.

13       **SECTION 3.** Subdivision (1) of section 22D of said chapter 32, as amended by section 18 of  
14 chapter 21 of the acts of 2009, is hereby further amended by inserting after the first sentence the  
15 following sentence:- A funding schedule established under this section shall provide that the  
16 payment in any year of the schedule is no less than 95 per cent of the amount appropriated in the  
17 previous fiscal year.

18       **SECTION 4.** Said chapter 32 is hereby further amended by inserting after section 22E the  
19 following section:-

20       Section 22F. (a) Systems, other than the state employees’ retirement system and the teachers’  
21 retirement system, which conduct an actuarial valuation of the retirement system as of January 1,  
22 2009 or later, may establish a revised retirement system funding schedule, subject to the approval  
23 of the actuary, which reduces the unfunded actuarial liability of the system to zero on or before  
24 June 30, 2040 as long as it satisfies the following conditions:

(1) The payment in any year under the revised schedule or any subsequent schedule shall not be less than the payment in any prior fiscal year under the then current schedule until the system is fully funded.

(2) The increase in the amortization component of the appropriations required by the schedule from year to year shall not exceed 4 per cent and shall be designed so that the funding schedule and any updates to it shall reduce the unfunded actuarial liability of the system to zero on or before June 30, 2040.

(b) If an updated actuarial valuation allows for the development of a revised schedule with reduced payments, the revised schedule shall be adjusted to reduce the unfunded liability of the system to zero by an earlier date to the extent required to ensure that the appropriation required for a particular year under the new schedule shall not be less than the amount identified for that year under the prior schedule established under this section.

(c) If a schedule established under this section would result in an appropriation in the first fiscal year of the schedule that is greater than 8 per cent more than the appropriation in the previous fiscal year, the requirement of paragraph (2) of subsection (a) may be adjusted with the approval of the public employee retirement administration commission.

(d) In any year following the first 10 years of adoption of the revised schedule, additional unfunded liability resulting from losses due to experience or assumption changes shall be amortized over a fixed period not to exceed 20 years. In any schedule effective in a year following a year in which the retirement system has an investment loss in excess of 20 per cent, the actuary may extend the amortization period for losses resulting from investment experience in that year by not more than 10 years.

(e) Systems may establish a schedule under this section that provides for an increase in the maximum base amount, on which the cost-of-living adjustment is calculated pursuant to section 103, in multiples of \$1,000. Acceptance of this subsection shall be in accordance with the provisions in section 103 (j).

**SECTION 5.** Section 3 of chapter 40 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by striking out, in line 4, the word "ten" and inserting in place thereof the following figure:- 30.

**SECTION 6.** Said chapter 40 is hereby further amended by inserting after section 4I the following 2 sections:-

Section 4J. (a) As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

"Agency", the Massachusetts emergency management agency.

"Agreement", the statewide public safety mutual aid agreement established in subsection (b).

"Authorized representative", in the case of a city or town, the mayor, city manager, town manager, town administrator, executive secretary, police chief or on-duty shift commander of the police department, fire chief or on-duty shift commander of the fire department, health director or chairperson of the board of health or the emergency management director. In the case of a governmental unit that is not a city or town, the authorized representative shall be the chief executive officer or his designee.

"Employee", a person employed full time or part time by a governmental unit.

"Governmental unit", a city, town, county, regional transit authority established under chapter 161B, water or sewer commission or district established under the provisions of chapter 40N or pursuant to a special law, fire district, regional health district established under the provisions of chapter 111, a regional school district or law enforcement council.

"Incident command system", the standardized national incident management system that establishes an on-scene management system of procedures for controlling personnel, facilities, equipment and communications from different agencies at the scene of an emergency or other event for which mutual aid assistance is provided.

"Law enforcement council", a non-profit corporation comprised of municipal police chiefs and other law enforcement agencies whose purpose is to provide: (i) mutual aid to its members pursuant to mutual aid agreements; (ii) mutual aid or requisitions for aid to non-members consistent with section 8G or section 99 of chapter 41; and (iii) enhanced public safety by otherwise sharing resources and personnel.

"Mutual aid assistance", cross-jurisdictional provision of emergency services, materials or facilities from one party to another when existing resources are, or may be, inadequate.

"Party", a governmental unit that has joined the agreement.

"Public safety incident", an event, emergency or natural or manmade disaster, that threatens or causes harm to public health, safety or welfare and that exceeds, or reasonably may be expected to exceed, the response or recovery capabilities of any governmental unit. An event or emergency shall include, but not be limited to, technological hazards, planned events, civil unrest, health related events and emergencies, acts of terrorism and trainings and exercises that test and simulate the ability to manage, respond to or recover from any of these events.

"Requesting party", a party that requests aid or assistance from another party pursuant to the agreement.

"Sending party", a party that renders aid or assistance to another party under the agreement.

(b) There shall be a statewide public safety mutual aid agreement to create a framework for the provision of mutual aid assistance among the parties to the agreement in the case of a public

safety incident. The assistance to be provided under the agreement shall include, but not be limited to, fire service, law enforcement, emergency medical services, transportation, communications, public works, engineering, building inspection, planning and information assistance, resource support, public health, health and medical services, search and rescue and any other resource, equipment or personnel that a party to the agreement may request or provide in anticipation of, or in response to, a public safety incident.

(c) (1) (i) If a city or town wishes to join the agreement, the mayor in the case of a city, the city manager in the case of a Plan D or Plan E city, or the town manager, town administrator or chair of the board of selectmen upon approval by a majority vote of the board of selectmen, may act on behalf of the city or town to join the agreement by notifying the director of the agency in writing. The municipality shall be a party to the agreement 30 days after receipt by the agency of the written notification.

(ii) If a city or town has joined the agreement but wishes to opt out of the agreement, the mayor in the case of a city, the city manager in the case of a Plan D or Plan E city, or the town manager, town administrator or chair of the board of selectmen upon approval by a majority vote of the board of selectmen in the case of a town, may act on behalf of the city or town to opt out of the agreement by notifying the agency in writing. The removal of the municipality from the agreement shall take effect 10 days after receipt by the agency of the written notification.

(2) (i) If a governmental unit that is not a city or town wishes to join the agreement, the chief executive officer of the governmental unit may act on its behalf to join the agreement by notifying the director of the agency in writing. The governmental unit shall be a party to the agreement 30 days after receipt by the agency of the written notification.

(ii) If a governmental unit that is not a city or town has joined the agreement but wishes to opt out of the agreement, the chief executive officer of the governmental unit may act on its behalf to opt out of the agreement by notifying the agency in writing. The removal of the municipality from the agreement shall take effect 10 days after receipt by the agency of the written notification.

(d) A request by a party to receive mutual aid assistance under the agreement shall be made by an authorized representative of the requesting party and must be communicated to an authorized representative of the sending party or to the agency. A request may be communicated orally or in writing. If communicated orally, the requesting party shall reduce the request to writing and deliver it to the sending party or to the agency at the earliest possible date, but no later than 72 hours after making the oral request.

A party to the agreement may request mutual aid assistance during, in anticipation of or as a result of a public safety incident.

128 An oral or written request for mutual aid assistance under the agreement shall include the  
129 following information: (i) a description of the public safety incident; (ii) the nature, type and  
130 amount of personnel, equipment, materials, supplies or other resources being requested; (iii) the  
131 manner in which the resources will be used and deployed; (vi) a reasonable estimate of the length  
132 of time the resources will be needed; (v) the location to which the resources should be deployed;  
133 and (vi) the requesting party's point of contact.

134 A party that receives a request for mutual aid assistance shall, to the extent reasonable and  
135 practicable under the circumstances, provide and make available the resources requested by the  
136 requesting party; provided, however, that a party may withhold requested resources to the extent  
137 necessary to provide reasonable protection and coverage for its own jurisdiction.

138 (e) The requesting party shall be responsible for the overall operation, assignment and  
139 deployment of resources and personnel provided by a sending party consistent with the incident  
140 command system. The sending party shall retain direct supervision and command and control of  
141 personnel, equipment and resources provided by the sending party unless otherwise agreed to by  
142 the requesting party and sending party.

143 During the course of rendering mutual aid assistance under the agreement, the sending party  
144 shall be responsible for the operation of its equipment and for any damage thereto unless the  
145 sending party and the requesting party agree otherwise.

146 (f) All expenses incurred by the sending party in rendering mutual aid assistance pursuant to the  
147 agreement shall be paid by the sending party; provided, however, that a requesting party and a  
148 sending party may enter into supplementary agreements for reimbursement of costs associated  
149 with providing mutual aid assistance incurred by a sending party.

150 A sending party shall document its costs of providing mutual aid assistance under the agreement,  
151 including direct and indirect payroll and employee benefit costs, travel costs, repair costs and the  
152 costs of materials and supplies. A sending party shall also document the use of its equipment,  
153 and the quantities of materials and supplies used while providing mutual aid assistance under the  
154 agreement.

155 Except as otherwise agreed to by the requesting and sending parties, the requesting party shall  
156 seek reimbursement under any applicable federal and state disaster assistance programs for the  
157 costs of responding to the public safety incident. The requesting party and each sending party  
158 shall receive, based on the documented costs of providing mutual aid assistance, its pro rata  
159 share of the disaster assistance compensation and reimbursement provided to the requesting  
160 party.

161 (g) While providing mutual aid assistance under the agreement, employees of a sending party  
162 shall: (i) be afforded the same powers, duties, rights and privileges as they are afforded in the  
163 sending party's geographical jurisdiction or location; and (ii) receive the same salary, including

overtime, that they would be entitled to receive if they were operating in their own governmental unit. In the absence of an agreement to the contrary, the sending party shall be responsible for all such salary expenses, including overtime.

(h) While in transit to, returning from and providing mutual aid assistance under the agreement, employees of a sending party shall have the same rights of defense, immunity and indemnification that they otherwise would have under the law if they were acting within the scope of their employment under the direction of their employer. A sending party shall provide to, and maintain for, each of its employees who provide mutual aid assistance under the agreement the same indemnification, defense, right to immunity, employee benefits, death benefits, worker's compensation or similar protection and insurance coverage that would be provided to such employees if they were performing similar services in the sending party's jurisdiction.

Each party to the agreement shall waive all claims and causes of action against all other parties that may arise out of their activities while rendering or receiving mutual aid assistance under the agreement, including travel outside of its jurisdiction.

Each requesting party shall defend, indemnify and hold harmless each sending party from all claims by third parties for property damage or personal injury which may arise out of the activities of the sending party or its employees, including travel, while providing mutual aid assistance under the agreement.

(i) This section shall not affect, supersede or invalidate any other statutory or contractual mutual aid or assistance agreements involving parties to the agreement, including, but not limited to, those established pursuant to section 4A or 8G. A party may enter into supplementary mutual aid agreements with other parties or jurisdictions.

Section 4K. (a) As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Advisory committee”, the statewide public works municipal mutual aid advisory committee established in subsection (d).

“Agreement”, the statewide public works municipal mutual aid agreement established in subsection (b).

“Employee”, a person employed full or part time by a governmental unit.

“Governmental unit”, a city, town, county or district, however constituted, or water or sewer commission established under the provisions of chapter 40N or any other general or special law.

“Mutual aid assistance”, cross-jurisdictional provision of services, materials or facilities from one party to another when existing resources are, or may be, inadequate.

198 “Party”, a governmental unit that has joined the agreement.

199 “Public works incident”, a foreseeable or unforeseeable event, emergency or natural or manmade  
200 disaster that affects or threatens to affect the public works operations of a governmental unit.

201 "Requesting party", a party that requests aid or assistance from another party pursuant to the  
202 agreement.

203 "Sending party", a party that renders aid or assistance to another party under the agreement.

204 (b) There shall be a statewide public works municipal mutual aid agreement to facilitate the  
205 provision of public works resources across jurisdictional lines in the case of a public works  
206 incident that requires mutual aid assistance from 1 or more municipalities. The mutual aid  
207 assistance to be provided under the agreement shall include, but not be limited to, services  
208 related to public works, personnel, equipment, supplies and facilities to prepare for, prevent,  
209 mitigate, respond to and recover from public works incidents.

210 (c) (1) (i) If a city or town wishes to join the agreement, the mayor in the case of a city, the city  
211 manager in the case of a Plan D or Plan E city, or the town manager, town administrator or chair  
212 of the board of selectmen upon approval by a majority vote of the board of selectmen, may act  
213 on behalf of the city or town to join the agreement by notifying the advisory committee in  
214 writing. The municipality shall be a party to the agreement 30 days after receipt by the advisory  
215 committee of the written notification.

216 (ii) If a city or town has joined the agreement but wishes to opt out of the agreement, the mayor  
217 in the case of a city, the city manager in the case of a Plan D or Plan E city, or the town manager,  
218 town administrator or chair of the board of selectmen upon approval by a majority vote of the  
219 board of selectmen in the case of a town, may act on behalf of the city or town to opt out of the  
220 agreement by notifying the advisory committee in writing. The removal of the municipality  
221 from the agreement shall take effect 10 days after receipt by the advisory committee of the  
222 written notification.

223 (2) (i) If a governmental unit that is not a city or town wishes to join the agreement, the chief  
224 executive officer of the governmental unit may act on its behalf to join the agreement by  
225 notifying the advisory committee in writing. The governmental unit shall be a party to the  
226 agreement 30 days after receipt by the advisory committee of the written notification.

227 (ii) If a governmental unit that is not a city or town has joined the agreement but wishes to opt  
228 out of the agreement, the chief executive officer of the governmental unit may act on its behalf to  
229 opt out of the agreement by notifying the advisory committee in writing. The removal of the  
230 governmental unit that is not a city or town from the agreement shall take effect 10 days after  
231 receipt by the advisory committee of the written notification.



(3) (i) If a governmental unit in a state contiguous to the commonwealth wishes to join the agreement, the governmental unit may join the agreement by notifying the advisory committee in writing. The governmental unit shall be a party to the agreement 30 days after receipt by the advisory committee of the written notification.

(ii) If a governmental unit in a state contiguous to the commonwealth has joined the agreement but wishes to opt out of the agreement, the governmental unit may opt out of the agreement by notifying the advisory committee in writing. The removal of the governmental unit from the agreement shall take effect 10 days after receipt by the advisory committee of the written notification.

(d) There shall be a statewide public works municipal mutual aid advisory committee to consist of the secretary of public safety and security or his designee, who shall serve as chair of the committee; and 1 member appointed from each of the following: the Massachusetts Highway Association; the New England Chapter of the American Public Works Association, who shall be a resident of the commonwealth; the New England Water Environment Association, who shall be a resident of the commonwealth; the Massachusetts Tree Wardens Association; the Massachusetts Water Works Association; and the Massachusetts Municipal Association.

The advisory committee shall develop procedural plans, protocols and programs for intrastate and interstate cooperation to be used by public works agencies in response to a public works incident. The administration and coordination of the statewide mutual aid agreement shall be the responsibility of the advisory committee. The advisory committee shall develop and make available to parties forms to facilitate requests for aid, including a form to track the movement of public works equipment and personnel.

(e) Each party shall identify no less than 1, but no more than 3 points of contact to serve as the primary liaison for all issues relating to the agreement.

(f) A request by a party to receive mutual aid assistance shall be made by the chief executive officer of the requesting party or 1 of its 3 designated points of contact and shall be communicated to the chief executive officer or 1 of its 3 designated points of contact from the sending party. A request may be communicated orally or in writing. If communicated orally, the requesting party shall reduce the request to writing and deliver it to the sending party at the earliest possible date, but no later than 72 hours after making the oral request.

A requesting party may request the assistance of 1 or more parties to assist with or manage a public works incident, including recovery related exercises, testing or training.

An oral or written request for mutual aid assistance under the agreement shall include the following information: (i) a description of the public works incident response and recovery functions for which assistance is needed; (ii) the nature, type and amount of public works services, personnel, equipment, materials, supplies or other resources being requested; (iii) the

manner in which the resources will be used and deployed; (vi) a reasonable estimate of the length of time the resources will be needed; (v) the location to which the resources should be deployed; and (vi) the requesting party's point of contact.

A party that receives a request for mutual aid assistance shall, to the extent reasonable and practicable under the circumstances, provide and make available the resources requested by the requesting party; provided, however, that a party may withhold requested resources to the extent necessary to provide reasonable protection and coverage for its own jurisdiction.

(g) The requesting party shall be responsible for the overall operation, assignment and deployment of resources, equipment and personnel provided by a sending party. The sending party shall retain direct supervision, command and control of personnel, equipment and resources provided by the sending party unless otherwise agreed to in a supplemental agreement.

During the course of rendering mutual aid assistance under the agreement, the sending party shall be responsible for the operation of its equipment and for any damage thereto unless the sending party and the requesting party agree otherwise.

(h) All expenses incurred by the sending party in rendering mutual aid assistance pursuant to the agreement shall be paid by the sending party; provided, however, that a requesting party and a sending party may enter into supplementary agreements for reimbursement of costs associated with providing mutual aid assistance incurred by a sending party.

A sending party shall document its costs of providing mutual aid assistance under the agreement, including direct and indirect payroll and employee benefit costs, travel costs, repair costs and the costs of materials and supplies. A sending party shall also document the use of its equipment, and the quantities of materials and supplies used while providing mutual aid assistance under the agreement.

Except as otherwise agreed to by the requesting and sending parties, the requesting party shall seek reimbursement under any applicable federal and state disaster assistance programs for the costs of responding to the public works incident. The requesting party and each sending party shall receive, based on the documented costs of providing mutual aid assistance, its pro rata share of the disaster assistance compensation and reimbursement provided to the requesting party.

(i) While providing mutual aid assistance under the agreement, employees of a sending party shall: (i) be afforded the same powers, duties, rights and privileges as they are afforded in the sending party's geographical jurisdiction or location; (ii) be considered similarly licensed, certified or permitted in the requesting party's jurisdiction if the employee holds a valid license, certificate or permit issued by the employee's governmental unit; and (iii) receive the same salary, including overtime, that they would be entitled to receive if they were operating in their

own governmental unit. In the absence of an agreement to the contrary, the sending party shall be responsible for all such salary expenses, including overtime.

(j) While in transit to, returning from and providing mutual aid assistance under the agreement, employees of a sending party shall have the same rights of defense, immunity and indemnification that they otherwise would have under the law if they were acting within the scope of their employment under the direction of their employer. A sending party shall provide to, and maintain for, each of its employees who provide mutual aid assistance under the agreement the same indemnification, defense, right to immunity, employee benefits, death benefits, worker's compensation or similar protection and insurance coverage that would be provided to such employees if they were performing similar services in the sending party's jurisdiction.

Each party to the agreement shall waive all claims and causes of action against all other parties that may arise out of their activities while rendering or receiving mutual aid assistance under the agreement, including travel outside of its jurisdiction.

Each requesting party shall defend, indemnify and hold harmless each sending party from all claims by third parties for property damage or personal injury which may arise out of the activities of the sending party or its employees, including travel, while providing mutual aid assistance under the agreement.

All equipment requested and deployed pursuant to the statewide municipal mutual assistance agreement shall be insured by the sending party.

(k) This section shall not affect, supersede or invalidate any other statutory or contractual mutual aid or assistance agreements involving parties to the agreement, including, but not limited to, those established pursuant to section 4A. A party may enter into supplementary mutual aid agreements with other parties or jurisdictions.

SECTION 8A. Chapter 64A of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting, after section 7A, the following section:-

Section 7B. The sale of fuel to a city or town which having consumed the same for any municipal purpose shall be exempt from the excise established by this chapter.

Notwithstanding any special or general law to the contrary, the provisions of this section shall not take effect until such time as the department of revenue has furnished a study of its impact on the state's economy and revenue cost to the commonwealth and its cities and towns, including, but not limited to, a distributional analysis showing the impact on taxpayers of varying income levels, the current practice of other states, any anticipated change in employment and ancillary economic activity to the house and senate committees on ways and means and the joint committee on revenue and until legislation has been filed and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

**SECTION 10.** Section 8 of chapter 71B of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-

A school committee may adopt a program to reimburse parents who voluntarily choose to transport their disabled child to a school approved by the department that is located outside of the city or town of residence of the parent or guardian. The reimbursement program may utilize rates in excess of the standard state mileage reimbursement amounts and may be based on a mileage, daily or weekly rate. Committees choosing to utilize this option shall be able to demonstrate that parental reimbursements represent a cost savings compared to other modes of available transportation. An eligible parent shall not be required to participate in the program.

**SECTION 11.** (a) Notwithstanding chapter 32 of the General Laws or any other general or special law to the contrary, a municipality which accepts this section may establish and implement an early retirement incentive program for its employees in accordance with this section.

(b) The chief executive officer of the municipality shall limit the total number of participating employees, with preference given to those with greater years of creditable service, and shall have the authority to determine which eligible municipal employees may participate and to approve early retirement benefits for each employee in order to avoid adverse impacts on municipal operations and services.

(c) In order to be eligible to participate in a program established under this section, in addition to any other requirements imposed by the municipality, an employee must be an active member of a municipal, regional or county retirement system with at least 20 years of service whose salary is paid from the operating budget and not from federal, trust or other capital funds.

(d) An employee who is eligible for the early retirement incentive program may request in an application for retirement that the retirement board credit the employee with an additional retirement benefit of a combination of years of creditable service and years of age, in full year increments, the sum of which shall not be greater than 3 years, or a lesser amount established by the municipality, for the purposes of determining the employee's superannuation retirement allowance under paragraph (a) of subdivision (2) of section 5 of chapter 32 of the General Laws. Notwithstanding the credit, the total normal yearly amount of the retirement allowance, as determined in accordance with said section 5 of said chapter 32, of any employee who retires and receives the retirement incentive program benefit shall not exceed 80 per cent of the average annual rate of the employee's regular compensation as determined in accordance with said section 5 of said chapter 32. All participants must forego the right to accrued sick and vacation time, and the amount that would have been paid to a retiree for accrued sick and vacation time shall be paid into the municipal, regional or county retirement system to reduce the additional pension liability resulting from this program.

(e) In filling positions which have been vacated by employees who participate in an early retirement incentive program under this section, the chief executive officer of the municipality shall be limited to paying compensation, contract and professional services in an amount that does not exceed the following percentage of the total annual salary of all participants in the program calculated as of their respective retirement dates: 30 per cent in fiscal year 2011, 45 per cent in fiscal year 2012 and 60 per cent in fiscal year 2013.

(f) A municipality that establishes an early retirement incentive program under this section shall provide the public employee retirement administration commission with information demonstrating the value of the plan and any information requested by the public employee retirement administration commission in order to allow it to evaluate the plan and confirm the analysis, including historic data upon which the plan is based, the elements of the municipal plan including the total number of participants, the types of eligible employees, the salaries of participating employees, the benefits to be received and the limits on refilling vacated positions. In addition, the municipality shall certify to the public employee retirement administration commission that the present value cost of its plan is estimated to be less than the present value savings and provide the commission with all information it requests to evaluate the plan and confirm a cost analysis.

(g) In order to establish an early retirement incentive program under this section, a municipality shall comply with the following procedures:

(i) Within 2 months after the effective date of this act, the chief executive officer of a municipality that chooses to participate shall submit its plan to the public employee retirement administration commission for approval.

(ii) Once the plan has been approved, it shall be submitted to the legislative body of the municipality for acceptance not later than the next meeting of the legislative body at which the plan can practicably be submitted.

(iii) The approved plan shall be published and made available to employees within 1 month after it is accepted.

(iv) Employees must apply to participate within 2 months of the plan's publication.

(v) The municipality shall determine which applicants shall be allowed to participate in the program and notify them within 1 month of the application deadline.

(vi) Participating employees must retire within 2 months of notification of acceptance.

(h) The chief executive officer of a municipality that establishes a program under this section shall submit an annual report to the public employee retirement administration commission, the executive office for administration and finance and the municipal legislative body. The report shall include the salaries and positions of participants, the amount of sick and vacation time

being contributed by participants, the salaries and positions of those being hired as replacements and whether the positions of participants have been permanently eliminated.

(i) A municipality's increased pension liability resulting from participation in a program established under this section shall be amortized over 10 years, starting in the next fiscal year after all participating employees retire, in equal installments, and shall be separately identified in the municipal, regional or county retirement system's pension funding schedule.

(j) By a vote of the school committee and with the further approval of the municipal chief executive officer as provided in subsection (b) of this section, members of the state teachers' retirement system and teachers employed by the City of Boston who are members of the State-Boston retirement system shall be eligible for an early retirement incentive in accordance with the provisions of this section; provided, however, that no member shall benefit from both the incentive established by this section and the allowances provided for in subdivision 4 of Section 5 of Chapter 32 unless the school committee and the municipal chief executive officer explicitly permit this in their approval. In the event that a municipality offers the incentives of this section to members of the state teachers' retirement system or teachers employed by the City of Boston who are members of the State-Boston retirement system, the municipality shall reimburse the appropriate retirement system for all actuarially determined costs resulting from the members' choices made under this subsection, in equal installments over a ten year period starting in the next fiscal year as determined by the Public Employee Retirement Administration Commission. As to positions vacated by members electing to receive both the incentives of this section and the allowances provided for in subdivision 4 of Section 5 of said Chapter 32, the percentage applicable in subsection (e) of this section shall be zero in Fiscal 2011.

Notwithstanding any special or general law to the contrary, the provisions of this section shall not take effect until such time as the department of revenue has furnished a study of its impact on the state's economy and revenue cost to the commonwealth and its cities and towns, including, but not limited to, a distributional analysis showing the impact on taxpayers of varying income levels, the current practice of other states, any anticipated change in employment and ancillary economic activity to the house and senate committees on ways and means and the joint committee on public service and until legislation has been filed and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

SECTION 13. There shall be a commission to examine efficient and effective strategies to implement school district collaboration and regionalization. The commission shall consist of 16 members: 1 of whom shall be the secretary of education, or his designee, who shall serve as chair; 1 of whom shall be the commissioner of the department of elementary and secondary education, or his designee; 1 of whom shall be the executive director of the Massachusetts school building authority, or her designee; 1 of whom shall be a member of the house of representatives appointed by the speaker of the house; 1 of whom shall be a member of the house appointed by the minority leader; 1 of whom shall be a member of the senate appointed by the senate president; 1 of whom shall be a member of the senate appointed by the minority leader; 9 of whom shall be appointed by the secretary of education, 1 of whom shall be selected from a list of 3 nominees offered by a representative of the Massachusetts Association of School Superintendents, 1 of whom shall be selected from a list of 3 nominees offered by a representative of the

Massachusetts Association of School Committees, 1 of whom shall be selected from a list of 3 nominees offered by the Massachusetts Association of Regional Schools, 1 of whom shall be selected from a list of 4 nominees offered by the Massachusetts Teachers Association and the American Federation of Teachers of Massachusetts, 1 of whom shall be selected from a list of 3 nominees offered by Massachusetts Association of School Business Officials, 1 of whom shall be selected from a list of 3 nominees offered by the Massachusetts Business Alliance for Education, 1 of whom shall be selected from a list of 3 nominees offered by the Massachusetts Municipal Association, and 1 of whom shall be selected from a list of 3 nominees offered by the Massachusetts Organization of Educational Collaboratives.

The commission shall examine and make recommendations on model approaches regarding, but not limited to, the following areas: (1) identifying indicators for assessing the effectiveness of the central office, and the fiscal viability, efficiency, and long-term sustainability of school districts; (2) cooperative purchasing of materials and services; (3) inter-district academic and extracurricular programs; (4) merger of school district central office buildings, staff, and operational systems; (5) merger of collective bargaining agreements; (6) merger of debt obligations, including for school building projects; (7) the effect of school district regionalization on educational and instructional outcomes; (8) the effect of school district regionalization on school funding allocations; (9) school consolidation; (10) transitional costs associated with school district regionalization; (11) appropriate time frames for implementing school district regionalization; (12) incentives for school districts to increase collaboration and/or regionalize; (13) revisions of chapter 71 of the General Laws to facilitate the effective implementation of existing and future regional school district agreements; (14) school building capacity and facilities; (15) the feasibility of adopting a regional district finance structure in which the local contribution of the member cities or towns that such regional district serves is assessed on the basis of a uniformly measured fiscal capacity; and (16) in-district collaborations between schools, including consolidating buildings, programs, school and central office administration, special education and food service.

The commission shall conduct its first meeting not less than 45 days after the date of enactment of this act and shall issue a final report containing recommendations on or before January 31, 2011. Said commission shall report to the general court the results of its study and its recommendations, if any, together with drafts of legislation necessary to carry out such recommendations, by filing the same with the clerk of the senate who shall forward the same to the chairs of the joint committee on education and the chairs of the senate and house committees on ways and means on or before January 31, 2011.

SECTION 14. Subsection (b) of section 1 of chapter 30B of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by striking out, in line 6 the word 'section' and inserting in place thereof the following 'sections 11C or'.

SECTION 15. Said subsection (b) of said section 1 of said chapter 30B, as so appearing, is hereby amended in subdivision (4) by inserting after the word 'commonwealth' the following 'except as pertains to section 16(i);'.

SECTION 16. Said section 1 of said chapter 30B, as so appearing, is hereby amended by inserting at the end thereof the following subsection:-

(f) This chapter shall be deemed to have been complied with on all purchases made from a vendor pursuant to a General Services Administration Federal supply schedule that is available for use by governmental bodies.

SECTION 17. Section 2 of Chapter 30B of the General Laws, as so appearing, is hereby amended by inserting the following:-

‘Electronic bidding’, the electronic solicitation and receipt of offers to contract for supplies and services. Offers may be accepted and contracts may be entered by use of electronic bidding.

‘Reverse auction,’ An internet based process used to buy supplies and services whereby sellers of the supply or service being auctioned anonymously bid against each other until time expires and until the governmental body determines from which sellers it will buy based on the pricing obtained as a result of the reverse auction.

‘Sound business practices’, ensuring the receipt of favorable prices by periodically soliciting price lists or quotes.

‘Cooperative purchasing’ means procurement conducted by, or on behalf of, more than one public procurement unit, or by a public procurement unit with an external procurement activity.

‘External procurement activity’ means: (a) any public agency not located in this State which would qualify as a public procurement unit; (b) buying by the United States government.

‘Local public procurement unit’ means any political subdivision or unit thereof which expends public funds for the procurement of supplies.

‘Public procurement unit’ means either a local public procurement unit or a state public procurement unit.

‘State public procurement unit’ means the offices of the chief procurement officers and any other purchasing agency of this or any other State.

SECTION 18. Subsection (d) of section 4 of said chapter 30B, as so appearing, is hereby amended, by striking out the words ‘generally accepted’, in line 24, and inserting in place thereof the following ‘sound’.

SECTION 19. Chapter 30B of the General Laws, as so appearing, is hereby amended by adding after Section 6 the following new section:-

6A. (a) A chief procurement officer may enter into procurement contracts in the amount of \$25,000 or more utilizing reverse auctions for the acquisition of supplies and services. The reverse auction process shall include a specification of an opening date and time when real-time electronic bids may be accepted, and provide that the procedure shall remain open until the designated closing date and time.

(b) All bids on reverse auctions shall be posted electronically on the Internet, updated on a real-time basis, and shall allow registered bidders to lower the price of their bid below the lowest bid on the Internet.

(c) The chief procurement officer shall require vendors to register before the reverse auction opening date and time, and as part of the registration, agree to any terms and conditions and other requirements of the



solicitation. (d) Any mechanism, including but not limited to software, developed by the Operational Services Division for the purpose of conducting reverse auctions by the Commonwealth, shall provide for the utilization of such mechanism by municipalities.

(e) The Operational Services Division may assess any municipality utilizing such reverse auction mechanism a reasonable fee, calculated to compensate for any increased cost attributable to such utilization, which shall be credited to the general fund.

(f) Reverse auctions shall not be subject to subsections (b) (1) or (d) of section 5 but shall be subject to all other provisions of that section.

SECTION 20. Section 20 of Chapter 30B of the General Laws is hereby amended by inserting at the end thereof the following:-

Any public procurement unit may participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of any supplies with one or more public procurement units or external procurement activities in accordance with an agreement entered into between the participants. The public procurement unit conducting the procurement of any supplies shall do so in a manner that constitutes a full and open competition.

SECTION 21. (A) Subsection twenty-second E of section 5 of chapter 59 of the General Laws, is hereby amended by striking out the words 'and are incapable of working' in the first paragraph.

(B) Subsection forty-first c ½ of said section of said chapter, is hereby amended by adding to the end of the second paragraph, the following sentence:

(4) utilizing income limits on a household basis rather than a single applicant basis for real estate tax exemptions.

(C) Said section of said chapter is hereby further amended by adding the following subsection:

Fifty-sixth. Upon the acceptance of this section by a city or town, the board of assessors may grant, real and personal property tax abatement up to 100% of the total tax assessed to members of the Massachusetts National Guard and to reservists on active duty in foreign countries for the fiscal year they performed such service subject to eligibility criteria to be established by the board of assessors.

The authority to grant abatements under this act shall expire after 2 years of adoption unless extended by a vote of the city or town.

(D) Said section of said chapter is hereby further amended by adding the following subsection:

Fifty-seventh. Upon the acceptance of this section by a city or town, the board of assessors may appropriate monies for and grant property tax rebates in an amount not to exceed annually the amount of the income tax credit set forth under the provisions of subsection (k) of section 6 of chapter 62.

(E) Section 5K of Chapter 59 of the General Laws, is hereby amended by adding the following paragraph:

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption contained in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; (2) allowing the maximum reduction of the real property tax bill to be based on one hundred and twenty-five volunteer service hours in a given tax year, rather than \$1,000.

SECTION 22. Section 6 of chapter 70B of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the word ‘dates’, in line 66, the following words:- or up to 30 years in instances when consistent with the guidelines established pursuant to section 7 of chapter 44.

SECTION 23. Section 20 of said chapter 30B, as so appearing, is hereby amended by adding the following paragraph:-

A state or local public procurement unit may participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of any supplies with one or more state or local public procurement units or external procurement activities in accordance with an agreement entered into between the participants. The state or local public procurement unit conducting the procurement of any supplies shall do so in a manner that constitutes a full and open competition.

SECTION 24. Section 103 of chapter 32 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-

(j) Notwithstanding the provisions of paragraph (a), the board of any system, that establishes a schedule pursuant to section 22D or section 22F, may increase the maximum base amount, on which the cost-of-living adjustment is calculated, in multiples of \$1,000. Each increase in the maximum base amount shall be accepted by a majority vote of the board of such system, subject to the approval of the legislative body. For the purpose of this section, ‘legislative body’ shall mean, the city council in accordance with its charter, in the case of a town, the town meeting, in the case of a county or region, the county or regional retirement board advisory council, in the case of a district, the district members, and, in the case of an authority, the governing body. Acceptance of an increase in the maximum base amount shall be deemed to have occurred upon the filing of the certification of such vote with the commission. A decision to accept an increase in the maximum base amount may not be revoked.

SECTION 25. Section 56 of chapter 40 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-

Notwithstanding the first paragraph, the commissioner may, from time to time, issue a revised schedule for the year in which he shall certify whether the board of assessors is assessing property at full and fair cash valuation. After the schedule is issued, a city or town may classify in the manner set forth in this section for any year before the next year of certification established in the schedule for the city or town. In arranging the schedule the commissioner shall, so far as practicable and appropriate, consider but not be limited to the following goals: balancing the number of certification reviews conducted in each year of the triennial period, facilitating and implementing joint or cooperative assessing agreements or districts, assisting boards of assessors to comply with any minimum standards of assessment performance established under section 1 of chapter 58 and producing uniformity in the valuation, classification and assessment of property within each city or town and throughout the commonwealth.

SECTION 26. Section 7 of chapter 44 of the General Laws is hereby amended by inserting after clause 17 the following new clause:- (17A) For dredging of tidal and non-tidal rivers and streams, harbors, channels and tide waters, 10 years.

SECTION 27. Section 7 of chapter 44 of the General Laws is hereby amended by inserting at the end thereof the following new clause:- (32) For the cost of cleaning up or preventing pollution caused by existing or closed municipal facilities not defined in clause (21) of section 8 including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no indebtedness shall be incurred hereunder until plans relating to the project shall have been submitted to the department of environmental protection and the approval of the department has been granted therefore, 10 years.

SECTION 28. Section 7 of chapter 44 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the word 'specified', in line 3, the following words:- or, except with respect to clauses (3C), (11), (16), (18), (19), (21) and (22), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed, as determined in accordance with guidelines established by the division of local services of the department of revenue.

SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further amended by striking out in lines 51 to 54, inclusive, the words:- or for such maximum term, not exceeding 15 years, based upon the maximum useful life of the equipment as determined by the board of selectmen or the mayor or city manager of the city or town.

SECTION 30. Section 7 of chapter 44 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after clause (3B) the following clause:-

(3C) For a revolving loan fund established under section 53E  $\frac{3}{4}$  to assist in development of renewable energy and energy conservation projects on privately held buildings, property or facilities within the city or town, 20 years.

SECTION 31. Section 8 of said chapter 44, as so appearing, is hereby amended by inserting after the word 'specified', in line 3, the following words:- or except with respect to clauses (1), (2), (3A), (5), (6), (7), (9) and (19), within such longer period not to exceed 30 years based upon the maximum useful life of the public work, improvement or asset being financed as determined in accordance with guidelines established by the division of local services of the department of revenue.

SECTION 32. Section 26 of chapter 44 is hereby repealed.

SECTION 33. Said chapter 44, as so appearing, is hereby further amended by inserting after section 53E  $\frac{1}{2}$  the following section:-

Section 53E  $\frac{3}{4}$ . (a) Notwithstanding the provisions of section 53 to the contrary, a city or town may establish a revolving fund to be known as the Energy Revolving Loan Fund, in this section called the fund. The purpose of the fund is to provide loans to owners of privately held real property in the city or town for energy conservation and renewable energy projects on their properties so as to prioritize energy efficiency as the first step toward reducing greenhouse gas emissions associated with buildings.

(b) The fund shall be established by ordinance or by-law. Before adoption of the ordinance or by-law, the selectmen, town council or the city council, as the case may be, shall conduct a public hearing on the question of its adoption. The ordinance or by-law shall designate an administrator for the fund and may provide for any rules, regulations and procedures for administration of the fund and eligibility for loans the city or town considers necessary or proper to carry out the purposes of this section. The administrator may consult with the green communities division, established in section 10 of chapter 25A, in developing such regulations, rules and procedures for administration of the fund. The fund administrator may be a board, department or officer, or may consist of 1 or more members from 1 or more boards, departments or officers, of the city or town. Any city or town which is a member of a regional planning commission may enter into a cooperative agreement with that commission to perform as administrator for the fund.

(c) As authorized by section 4A of chapter 40, 2 or more municipalities may, in a city by vote of the city council thereof, and in a town by vote of the board of selectmen thereof, enter into an agreement to jointly establish and administer a common fund.

(d) The fund administrator shall have the following duties and powers:-

(1) to make loans to owners of real estate to finance or refinance the costs of energy conservation and renewable energy projects on their properties; provided no loan shall be made unless an energy audit of the property has been conducted on or after July 2, 2008, and any energy conservation measures established by the fund administrator for participation in the program have been implemented;

(2) to execute and deliver on behalf of the city or town all loan agreements and other instruments necessary or proper to make the loan and secure its repayment;

(3) to record the notice of the agreement required by subsection (f) and any other loan instruments;

(4) to apply for and accept grants or gifts for purposes of the fund; and

(5) to exercise any other powers or perform any other duties the city or town may grant by ordinance or by-law to carry out the purposes of the section.

(e) The city or town treasurer shall be the custodian of the fund, which shall be maintained as a separate account, and into which shall be placed:-

(1) all monies appropriated and proceeds from bonds issued under clause (3C) of section 7 for purposes of providing loans to private property owners for energy conservation and renewable energy projects;

(2) all funds received from the commonwealth or any other source for those purposes;

(3) all repayments of the loans made by property owners under this section, and any reserve or other required payments made by the owners in connection with the loans; and

(4) any other amounts required to be credited to the fund by any law.

The city or town treasurer may invest the monies in the manner authorized by section 55, and any interest earned thereon shall be credited to and become part of the fund.

The city or town treasurer shall, not later than June 30 of each year, certify in writing to the fund administrator and auditor or similar officer in cities, or the town accountant in towns having that officer, the principal and interest due in the next fiscal year on any bonds issued under clause (3C) of section 7 and not otherwise provided for, and the amount certified shall be reserved for payment of that debt service without further appropriation. Loans may be made from the fund by the fund administrator without further appropriation, subject to this section; provided, however, that no loans shall be made or liabilities incurred in excess of the unreserved fund balance, nor made unless approved in accordance with sections 52 and 56 of chapter 41.

(f) Whenever the city or town enters into a loan agreement with a property owner under this section, a notice of the agreement shall be recorded as a betterment and be subject to the provisions of chapter 80 relative to the apportionment, division, reassessment and collection of assessment, abatement and collections of assessments, and to interest; provided, however, that for purposes of this section, the lien shall take effect by operation of law on the day immediately following the due date of the assessment or apportioned part of the assessment and the assessment may bear interest at a rate determined by the city or town treasurer by agreement with the owner at the time the agreement is entered into between the city or town and the property owner. In addition to remedies available under chapter 80, the property owner shall be personally liable for the repayment of the total costs incurred by the city or town under this section; provided, however, that upon assumption of the personal obligation by a purchaser or other transferee of all of the original owner's interest in the property at the time of conveyance and the recording of the assumption, the owner shall be relieved of the personal liability.

A betterment loan agreement between an owner and a city or town under this section shall not be considered a breach of limitation or prohibition contained in a note, mortgage or contract on the transfer of an interest in property.

Notwithstanding any provision of chapter 183A to the contrary, the organization of unit owners of a condominium may enter into a betterment loan agreement under this section to finance an energy conservation and renewable energy project provided that the project comprises part of the common areas and facilities. The agreement shall: (i) be approved by a majority of the unit owners benefited by the project; (ii) include an identification of the units and unit owners subject to the agreement and the percentages, as set forth in the master deed, of the undivided interests of the respective units in the common area and facilities; and (iii) include a statement by an officer or trustee of the organization of unit owners certifying that the required number of unit owners have approved the agreement. As between the affected unit owners and the city or town, the certification shall be conclusive evidence of the authority of the organization of unit owners to enter into the agreement. A notice of the agreement shall be recorded as a betterment in the registry of deeds or registry district of the land court where the master deed is recorded and shall be otherwise subject to the provisions of chapter 80 as provided for in this section. The assessment under the agreement may be charged or assessed to the organization of units owners but shall not constitute an assessment of common expenses. Instead, the allocable share of the assessment, prorated on the basis of the percentage interests of the benefited units in the common areas and facilities, shall attach as a lien only to the units identified in the recorded notice and benefited by the project and the owners of those units shall also be personally liable for their allocable share of the assessment as provided for in this section. Words defined in section 1 of said chapter 183A and used in this paragraph have the same meanings as appearing in said chapter 183A.

(g) The fund administrator shall file annually no later than June 30 a report detailing the amount of money in the fund, loans made, and repayments received, and shall also include the types of projects financed. The report shall be filed with the chief executive officer of the city or town, the executive office of administration and finance, the joint committee on municipalities and regional government, the senate and house committees on ways and means, and the clerks of the senate and the house of representatives.

SECTION 34. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby amended by striking out the second and third paragraphs and inserting in place thereof the following paragraph:-

The commissioner shall make, and from time to time revise, rules, regulations and guidelines necessary for establishing an expedited procedure for granting authority to abate taxes, assessments, rates, charges, costs or interest under this section in such cases as he determines are in the public interest and shall from time to time for such periods as he considers appropriate authorize the assessors or the board or officer assessing the tax, assessment, rate or charge, to grant these abatements. No abatement authorized by these procedures shall be granted unless the assessors or board or officer shall certify, in writing, under pains and penalties of perjury that the procedures have been followed. The commissioner shall require yearly reports and audits of these abatements by assessors or boards or officers that the commissioner considers necessary to ensure that any authority granted under this paragraph has been properly exercised, and shall withdraw this grant of authority to any particular assessors, board or officer upon his written determination that the authority has been improperly exercised. The commissioner may make, and from time to time revise, reasonable rules, regulations, and guidelines that he considers necessary to carry out this paragraph.

SECTION 35. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby amended by striking out, in line 20, the words 'thirty days after the mailing of the tax bills' and inserting in place thereof the following words:- the last day for filing an application for abatement of the tax.

SECTION 36. Said chapter 59, as appearing in the 2008 Official Edition, is hereby further amended by inserting after section 31 the following section:-

Section 31A. For the purpose of verifying that a person required to file a true list of taxable personal property under section 29 has made a complete and accurate accounting of that property, the assessors may at any time within 3 years after the date the list was due, or the date the list was filed, whichever is later, examine the books, papers, records and other data of the person required to file the list. The assessors may compel production of books, papers, records and other data of the person through issuance of a summons served in the same manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all provisions of law relative to summonses in such cases shall, so far as applicable, apply to summonses issued under this section. Any justice of the supreme judicial court or of the superior court may, upon the application of the assessors, compel the production of books, papers, records and other data in the same manner and to the same extent as before the said courts.

SECTION 37. Section 32 of said chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following 2 sentences:- Lists filed under section 29 and books, papers, records and other data obtained under section 31A, shall be open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and any designated private auditor of the commissioner or the assessors as may have

748 occasion to inspect the lists, books, papers, records and other data in the performance of their official,  
749 contractual or designated duties, but so much of the lists, books, papers, records and other data as shows  
750 the details of the personal estate shall not be open to any other person except by order of a court. For  
751 purposes of this section, a designated private auditor shall be an individual, corporation or other legal  
752 entity selected by the commissioner or any city or town to value personal property or perform an audit  
753 which includes the assessing department of a city or town under any legal authority, including the  
754 examination of records under section 31A, an audit under sections 40 or 42A of chapter 44 or an  
755 investigation under section 46A of chapter 44.

756 SECTION 38. Section 38D of chapter 59 is hereby amended in paragraph two by striking the first  
757 sentence and inserting in place thereof the following sentence:- Failure of an owner or lessee of real  
758 property to comply with such request within 60 days after it has been made by the board of Assessors  
759 shall be automatic grounds for dismissal of a filing at the appellate tax board. The appellate tax board and  
760 the county commissioners shall be prohibited from granting extensions for the purposes of extending the  
761 filing requirements unless the applicant was unable to comply with such request for reasons beyond his  
762 control or unless he attempted to comply in good faith.

763 SECTION 39. Said chapter 59 of the General Laws, as appearing in the 2008 Official Edition, is hereby  
764 further amended by inserting after section 42 the following section:-

765 Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or telegraph  
766 company required to make a return under section 38A or 41 has made a complete and accurate accounting  
767 of the property required to be returned, the commissioner shall have all the powers and remedies provided  
768 by section 31A to assessors of cities and towns. If the commissioner reasonably believes, as a result of an  
769 examination of books, papers, records, and other data or otherwise, that taxable personal property for a  
770 fiscal year was not valued or was incorrectly valued, the commissioner may, not later than 3 years and 6  
771 months after the date the return was due, or the date the return was filed, whichever is later, certify an  
772 amended valuation to the owner of the pipeline or telephone or telegraph company and boards of  
773 assessors of the cities and towns where the property was subject to taxation for that year. Not later than 2  
774 months after the date of the amended certification, the assessors shall assess and commit to the collector  
775 with their warrant for collection an additional tax to the owner of the pipeline or telephone or telegraph  
776 company. Any owner or company aggrieved by the assessment of the additional tax may, within 1 month  
777 after the bill or notice of the additional assessment is first sent, appeal the valuation to the appellate tax  
778 board. The appeal shall name as appellees the commissioner and board of assessors. Except as otherwise  
779 provided in this section, the hearing and appeal before the appellate tax board shall proceed in the same  
780 manner as an appeal of the valuations originally certified by the commissioner.

781 SECTION 40. Section 61 of said chapter 59, as so appearing, is hereby amended by inserting after the  
782 word 'twenty-nine', in line 4, the following words:- , and complied with any requests by the assessors to  
783 examine books, papers, records, and other data under section 31A.

784 SECTION 41. Said section 61 of chapter 59, as so appearing, is hereby further amended by inserting  
785 after the word 'twenty-nine', in line 6, the following words:- , or the person has not complied with any  
786 requests by the assessors to examine books, papers, records, and other data under section 31A.

787 SECTION 42. Section 75 of said chapter 59, as so appearing, is hereby amended by striking the first  
788 sentence and inserting in place thereof the following 3 sentences:- If any parcel of real property or the  
789 personal property of a person has been unintentionally omitted from the annual assessment of taxes due to  
790 clerical or data processing error or other good faith reason, or if the personal property of a person was  
791 omitted from the annual assessment of taxes but discovered upon an examination of books, papers,  
792 records, and other data under section 31A, the assessors shall in accordance with any rules, regulations  
793 and guidelines as the commissioner may prescribe, assess such person for such property. Except for  
794 personal property found after an examination under section 31A which shall be made no later than 3 years  
795 and 6 months after the date the true list in which such property should have been returned was due, or the  
796 date the return was filed, whichever is later, no such assessment shall be made later than June 20 of the  
797 taxable year, or 90 days after the date on which the tax bills are mailed, whichever is later. The assessors  
798 shall annually, not later than June 30 of the taxable year, or 100 days after the date on which the tax bills  
799 are mailed, if mailed after March 22, return to the commissioner a statement showing the amounts of  
800 additional taxes so assessed.

801 SECTION 43. Section 76 of said chapter 59, as so appearing, is hereby amended by inserting after the  
802 word 'reason', in line 3, the following words:- , or due to discovery upon an examination of books,  
803 papers, records, and other data under section 31A that the property was not accurately or properly  
804 reported.

805 SECTION 44. Chapter 60 of the General Laws is hereby amended by striking out section 3A, as  
806 appearing in the 2008 Official Edition, and inserting in place thereof the following section:-

807 Section 3A. (a) Every bill or notice shall be in a form approved by the commissioner and shall summarize  
808 the deadlines under section 59 of chapter 59 for applying for abatements and exemptions. Every bill or  
809 notice shall also have printed on it the last date for the assessed owner to apply for abatement and for  
810 exemptions under clauses other than those specifically listed in said section 59 of said chapter 59. Except  
811 in the case of a bill or notice for reassessed taxes under section 77 of said chapter 59, every bill shall also  
812 have printed on it the last date on which payment can be made without interest being due. If a bill or  
813 notice contains an erroneous payment or abatement application date that is later than the date established  
814 under said chapter 59, the date printed on the bill or notice shall be the deadline for payment or for  
815 applying for abatement or exemption, but if the error in the date is the wrong year, the due date shall be  
816 the day and month as printed on the bill but for the current year. The commissioner may require, with  
817 respect to any city or town, that the tax bill or notice include such information as he may determine to be  
818 necessary to notify taxpayers of changes in the assessed valuation of the property. Every bill or notice for  
819 real or personal property tax shall have printed thereon in a conspicuous place the tax rate for each class  
820 within the town, as determined by the assessors. In addition, every bill or notice for a tax upon real  
821 property shall identify each parcel separately assessed by street and number or, if no street number has  
822 been assigned, by lot number, name of property or otherwise, shall describe the land, buildings and other  
823 things erected on or affixed to the property and shall state for each such parcel the assessed full and fair  
824 cash valuation, the classification, the residential or commercial exemption, if applicable, the total taxable  
825 valuation and the tax due and payable on such property. If the assessors have granted the owner an  
826 exemption under any clause specifically listed in said section 59 of said chapter 59, the bill or notice of  
827 such owner may also show the exemption and the tax, as exempted, that is due and payable on such  
828 property.



(b) The collector may issue the bill or notice required by section 3 in electronic form, provided that the electronic bills or notices meet the standards set forth in subsection (a). Any electronic bills or notices issued shall be under voluntary programs established by the collector with the approval of the board of selectmen, or mayor, as the case may be. No political subdivision shall require its taxpayers to take part in an electronic billing system or program.

(c) The collector may include in the envelope or electronic message in which property tax bills are sent those bills or notices for rates, fees and charges assessed by the city or town for water or sewer use, solid waste disposal or collection, or electric, gas or other utility services as may be authorized by ordinance or by-law, provided that the bills or notices shall be separate and distinct from the property tax bills. The ordinance or by-law may authorize the collector, upon vote of any municipal water and sewer commission established by the city or town under chapter 40N or a special act, to include bills or notices for rates, fees or charges assessed by the commission for water or sewer use.

(d) The collector may, with the approval of the board of selectmen, or mayor, as the case may be, include in the envelope or electronic message in which property tax bills are sent nonpolitical municipal informational material; provided, however, that such nonpolitical municipal informational material is mailed, it shall not be included if the material causes an increase in the postage required to mail the tax bill.

SECTION 45. Section 2 of chapter 60A, as so appearing, is hereby amended by inserting after the word 'section', in line 42, the following words:- and the due date shall be clearly indicated on the tax notice.

SECTION 46. Section 37 of chapter 71 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting at the end of line 6, the following sentence: 'The school committee in each city and town and regional school district shall have the authority to select a superintendent jointly with one or more other school committees and said superintendent shall serve as the superintendent of all of the districts that selected him.

SECTION 47. Chapter 71 of the General Laws is hereby amended by inserting after section 37M the following section:-

Section 37M ½. For any city or town accepting the provisions of this section, not earlier than December first of each alternating year beginning in 2010, and not later than January thirty-first of every other year, the superintendent of schools for each school district serving such municipality shall meet with the mayor, town manager, or chief municipal officer or his designee for that municipality to review the fiscal status of the school district budget and to identify opportunities for cost savings and efficiencies and any potential methodologies, including, but not limited to, joint procurement or consolidation of redundant functions. The results of each meeting shall be transmitted to the local legislative body and the local school committee not later than 30 days after the meeting.

SECTION 48. Chapter 111C of the General Laws is hereby amended by adding the following section:-

Section 25. When a class I, II or V ambulance, as defined in 105 CMR 170.455, 170.460 and 170.470, transports a patient receiving care at the paramedic level of advanced life support, as defined in 105 CMR 170.295, the ambulance must be staffed with a minimum of 2 emergency medical technicians, only 1 of whom must be certified at the EMT-Paramedic level, as defined in 105 CMR 170.840.

SECTION 49. Chapter 176D of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after section 3B the following new section:-

Section 3C. (a) As used in this section the following words, shall unless the context clearly requires otherwise, have the following meanings:-

‘Ambulance Service Provider’, a person or entity licensed by the department of public health under section 6 of chapter 111C to establish or maintain an ambulance service.

‘Ambulance Services’, 1 or more of the services that an ambulance service provider is authorized to render under its ambulance service license.

‘Insurance Policy’ and ‘Insurance Contract’, a contract of insurance, motor vehicle insurance, indemnity, medical or hospital service, dental or optometric, suretyship, or annuity issued, proposed for issuance or intended for issuance by any insurer.

‘Insured’, an individual entitled to ambulance services benefits under any insurance policy or insurance contract.

‘Insurer’, a person as defined in section 1 of chapter 176D; any health maintenance organization as defined in section 1 of chapter 176G; a non-profit hospital service corporation organized under chapter 176A; any organization as defined in section 1 of chapter 111I that participates in a preferred provider arrangement also as defined in said section 1 of said chapter 111I; any carrier offering a small group health insurance plan under chapter 176J; any company as defined in section 1 chapter 175; any employee benefit trust; any self-insurance plan, and any company certified under section 34A of chapter 90 and authorized to issue a policy of motor vehicle liability insurance under section 113A of chapter 175 that provides insurance for the expense of medical coverage .

(b) Notwithstanding any general or special provision of law to the contrary, in any instance in which an ambulance service provider provides an ambulance service to an insured but is not an ambulance service provider under contract to the insurer maintaining or providing the insured’s insurance policy or insurance contract, the insurer maintaining or providing such insurance policy or insurance contract shall pay the ambulance service provider directly and promptly for the ambulance service rendered to the insured. Such payment shall be made to the ambulance service provider notwithstanding that the insured’s insurance policy or insurance contract contains a prohibition against the insured assigning benefits thereunder so long as the insured executes an assignment of benefits to the ambulance service provider, and such payment shall be made to the ambulance service provider in the event an insured is either incapable or unable as a practical matter to execute an assignment of benefits under any insurance policy or insurance contract pursuant to which an assignment of benefits is not prohibited, or in connection with an insurance policy or insurance contract that contains a prohibition against any such assignment of benefits. An ambulance service provider shall not be considered to have been paid for an ambulance service rendered to an insured, if the insurer makes payment for said ambulance service to the insured. An ambulance service provider shall have a right of action against any insurer that fails to make any payment to it pursuant to this subsection.

SECTION 50. Section 9A of chapter 200A of the General Laws, as so appearing, is hereby amended by striking it out in its entirety and inserting in place thereof the following:—

(a) This section shall apply to abandoned funds, as determined herein, held in the custody of cities, towns or districts that have accepted the provisions of this section pursuant to section 4 of chapter 4 of the general laws. In the case of such cities, towns or districts accepting the provisions of this section there shall be an alternative procedure for disposing of abandoned funds held in the custody of such cities, towns or districts as provided in this section, and only this section shall apply to the disposition of such funds.

(b) Any funds held in the custody of a city, town or district that has accepted this section may be presumed by the city, town or district treasurer to be abandoned unless claimed by the corporation, organization, beneficiary or person entitled thereto within one year after the date prescribed for payment or delivery, provided the last instrument intended as payment bears upon its face the statement 'void if not cashed within one year from date of issue.' Once a period of one year has elapsed from the date of any such instrument, the treasurer of any such city, town or district may cause the financial institution upon which the instrument was drawn to stop payment on the instrument, or otherwise cause the financial institution to decline payment on the instrument, and any claims made beyond this date may only be paid by the city, town or district through the issuance of a new instrument. Neither the city, town, district nor financial institution shall be liable for damages, consequential or otherwise, resulting from a refusal to honor an instrument of a city, town or district submitted for payment more than one year from its issuance.

(c) The treasurer of a city, town or district holding funds owed to a corporation, organization, beneficiary or person entitled thereto, that are presumed to be abandoned as aforementioned, shall post a notice, which notice shall be entitled 'Notice of Names of Persons appearing to be Owners of funds held by (insert city, town or district name), and deemed abandoned.' The notice shall specify those who appear from available information to be entitled to such funds, shall provide a description of the appropriate method for claiming such funds, and shall state a deadline beyond which funds may no longer be claimed, provided such deadline is no earlier than 60 days from the date such notice was either postmarked or first posted on a website as herein provided. The treasurer of such city, town or district may post such notice using the following methods: (1) by mailing such notice postpaid to the last known address of the beneficiary or person entitled thereto, sent via first class mail, and (2) if the city, town or district maintains an official website the said treasurer may, post the notice conspicuously on said website for a period of not less than 60 days. After 60 days from the mailing or posting of the notice, if the apparent owner fails to respond, the treasurer shall cause a notice of the check to be published in a newspaper of general circulation which is printed in English in the county in which the city or town is located.

(d) In the event funds appearing to be owed to a corporation, organization, beneficiary or person amount to \$100 or more, and the deadline as provided in the aforementioned notice has passed, and no claim for the funds has been made, the treasurer shall cause an additional notice, in substantially the same form as the aforementioned notice, to be published in a newspaper of general circulation in the county (or counties) in which the city, town or district is located, except that this notice shall provide an extended deadline beyond which funds cannot be claimed, which shall be no earlier than one year from the date of publication of such notice.

(e) Once the final deadline of the aforementioned notice(s) has passed, the funds owed to such corporation, organization, beneficiary or person entitled thereto shall escheat to the city, town or district

and the treasurer thereof shall record the funds as revenue in the general fund of the city, town or district, and the city, town or district shall not thereafter be liable to the corporation, organization, beneficiary or person for payment of those funds, nor for the underlying liability for which the funds were originally intended. These funds shall then be available to the city, town or district's appropriating authority for appropriation for any other public purpose. In addition to the notices herein provided for, the treasurer of the city, town or district may initiate any other notices or communications that are directed in good faith toward making final disbursement of the funds to the corporation, organization, beneficiary or person entitled thereto.

Prior to escheatment of the funds, the treasurer of the city, town or district shall hear all claims on funds that may arise, and if it is clear, based on a preponderance of the evidence available to the treasurer at the time the claim is made that the claimant is entitled to disbursement of the funds, the treasurer shall disburse funds to the claimant upon receipt by the treasurer of a written indemnification agreement from the claimant wherein the claimant agrees to hold the city, town or district and the treasurer of the city, town or district harmless in the event it is later determined that the claimant was not entitled to receipt of the funds. If it is not clear, based on a preponderance of the evidence before the treasurer at the time of the claim that the claimant is entitled to disbursement of the funds, the treasurer shall segregate the funds into a separate, interest bearing, bank account and shall notify the claimant of such action within 10 days. A claimant affected by this action may appeal within 20 days to the district, municipal or superior court of the county in which the city, town or district is located. The claimant shall have a trial de novo. An appeal shall be perfected by the claimant within 20 days after receiving notice of this action by the city, town or district treasurer. A party adversely affected by a decree or order of the district, municipal or superior court may appeal to the appeals court or the supreme judicial court within 20 days from the date of the decree.

If the validity of the claim shall be determined in favor of the claimant or another party, the treasurer shall disburse funds to the claimant in accordance with the order of the court, including interest accrued. If the validity of the claim is determined to be not in favor of the claimant or any other party, or if the treasurer does not receive notice that an appeal has been filed within one year from the date the claimant was notified that funds were being withheld, then the funds, plus accrued interest, shall escheat to the city, town or district in the manner herein provided.

If the claimant is domiciled in a country or state outside the United States or its territories and the city, town or district determines that there is no reasonable assurance that the claimant will actually receive the payment provided for in this section in substantially full value, the superior court, in its discretion or upon a petition by the city, town or district may order that the city, town or district retain such payment.

SECTION 51. (a) The terms used in this section shall have the following meanings unless the context clearly requires otherwise:

'Amnesty period', a period of time commencing not earlier than the date a municipal legislative body establishes a municipal tax amnesty program according to this act and expiring on June 30 2011 or on such earlier date as the municipal legislative body might determine, during which the municipal tax amnesty program established by the municipal legislative body shall be in effect in that city or town.

'Collector', as defined in section 1 of chapter 60 of the General Laws.

988 'Covered amount', the aggregate of all penalties, fees, charges and accrued interest assessed by the  
989 collector or treasurer for the failure of a certain taxpayer to timely pay a subject liability; provided, that  
990 the covered amount shall not include the subject liability itself.

991 'Municipal tax amnesty program', a temporary policy whereby a city or town forever waives its right to  
992 collect all or any uniform proportion of the covered amount, as determined by the local enacting  
993 authority, then due from any person who, prior to the expiration of the amnesty period, voluntarily pays  
994 the collector or treasurer the full amount of the subject liability that serves as the basis for said covered  
995 amount; provided, that a municipal tax amnesty program shall not include any policy that enables or  
996 requires a city or town to waive its right to collect the covered amount from any person who, as of the  
997 time the amnesty period commences, is or was the subject of a criminal investigation or prosecution for  
998 failure to pay the city or town any subject liability or covered amount.

999 'Subject liability', the principal amount of a particular tax or excise liability payable by a taxpayer under  
1000 chapter 59, 60, 60A, or 60B of the General Laws, as determined by the municipal legislative body.

1001 'Treasurer', as defined in chapter 41 of the General Laws.

1002 (b) Notwithstanding any general or special law to the contrary, the municipal legislative body in any city  
1003 or town may vote to establish a municipal tax amnesty program according to the provisions of this section  
1004 and shall, at the same time as such vote, determine the amnesty period. Tax amnesty periods shall not  
1005 extend beyond June 30, 2011. The commissioner of revenue may issue such guidelines as he deems  
1006 appropriate to carry out this section.